

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

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ITEMS TO REMEMBER

MARCH

- March 1: Assessing period begins, (IC 6-1.1-1-2) for all tangible property except mobile homes as defined in IC 6-1.1-7-1.
- March 1: (First Monday in March) Make report of the Dog Fund to the County Auditor and pay to the County Treasurer any funds in a Township Dog Fund designated (by the county) for a Humane Society under IC 15-5-9-8; and/or any amount in a Township Dog Fund exceeding \$300 over and above orders drawn on the fund, and must show all receipts into the Township Dog Fund and all orders drawn in order. (IC 15-5-9-10) Also give County Auditor the number or receipts issued if a humane society has been designated. (IC 15-5-9-8)
- March 8: (Second Monday in March) County Auditor makes distribution of County Dog Fund to the townships of the county in which the orders drawn against the Dog Fund exceeded the money on hand as shown on the report filed on March 1 (or by the county to a humane society if an ordinance is passed). Any money received from the County Dog Fund must be receipted to Township Dog Fund. (IC 15-5-9-10)
- March 31: On or before the last day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of the prior month (February), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1)

APRIL

- April 2: Good Friday - Legal Holiday (IC 1-1-9-1)
- April 15: Last day to make pension report and payment for first quarter by townships participating in PERF.
- April 30: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.
- April 30: Last day to make report for first quarter to the Department of Workforce Development.
- April 30: On or before the last day of each month the trustee shall file with the secretary of the township board of finance, a verified statement which shall reconcile, as of the last day of the prior month (March), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1)

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MAY

- May 1: On or before this date report to county auditor, in writing, the amount of unpaid claims against the Dog Fund which have not been paid because of lack of funds. (IC 15-5-9-11)
- May 4: Primary Election Day - Legal Holiday (IC 1-1-9-1)
- May 15: Date for completion of assessing. (IC 6-1.1-1-7)
- May 31: Memorial Day - Legal Holiday (IC 1-1-9-1)
- May 31: On or before the last day of each month the trustee shall file with the secretary of the township board of finance, a verified statement which shall reconcile, as of the last day of the prior month (April), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1)
- May 31: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify a list of the names and addresses of each person who has money due from the township to the county treasurer. (IC 6-1.1-22-14).

**PAYMENT OF EMPLOYEES DURING ABSENCE FROM
WORK ON ACCOUNT OF COMPENSABLE INJURY**

Official Opinion of the Indiana Attorney General Number 134 of 1945, established guidelines to be observed in paying school teachers in instances where an absence from work was because of circumstances under which the teacher received compensation benefits through the provisions of the Workmen's Compensation Act (Worker's Compensation Act). Clarification was made in the Opinion, that a teacher who received benefits under the Workmen's Compensation Act (Worker's Compensation Act) while absent from work, would be entitled to receive from a school corporation only the difference between the amount received from Workmen's Compensation Act (Worker's Compensation Act) and the full benefits provided by law allowing teachers to be absent without loss of pay for a stated number of days; the laws considered in the Opinion do not authorize double payment for the same injury.

Official Opinion Number 17 of 1975 supports the prior Opinion in that while a teacher is entitled to each earned sick leave day for actual sickness or injury, in the event a teacher also receives Workmen's Compensation (Worker's Compensation) payments during the same time frame as receiving sick leave, an adjustment must be made so that the combined earned sick leave days and Workmen's Compensation (Worker's Compensation) payments do not exceed that teacher's normal salary for the same time frame.

Applying the aforementioned to townships, we are of the audit position that if an employee is off work and receiving payments from a township for sick days, the employee should either sign the Worker's Compensation payment over to a township or receive from a township the difference between the employee's daily rate and the amount received from Worker's Compensation.

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ELECTION BOARD AND JURY DUTY

Jury duty is considered to be a civic responsibility which should not be evaded by public employees. IC 33-19-1-4 states in part "(a) Jurors of circuit, superior, county, probate, and municipal courts and members of a grand jury are entitled to fees equal to:

- (1) the mileage rate paid to state officers for each mile necessarily traveled to and from the court; and
 - (2) payment at the rate of:
 - (A) fifteen dollars (\$15) for each day the juror is in actual attendance in court until the jury is impaneled; and
 - (B) forty dollars (\$40) for each day the juror is in actual attendance after impaneling and until the jury is discharged.
- (b) A county fiscal body may adopt an ordinance to pay from county funds a supplemental fee in addition to the fees prescribed by subsection (a)(2).
- (c) Jurors of city and town courts are entitled to:
- (1) fifteen dollars (\$15) per day while in actual attendance; and
 - (2) receive a sum for mileage equal to that sum per mile paid to state officers and employees for each mile necessarily traveled to and from the court.
- (d) A city or town fiscal body may adopt an ordinance to pay from city or town funds a supplemental fee in addition to the fee prescribed by subsection (c)(1)."

We are of the audit position that a township may pay an employee the difference between the amount of jury duty pay per day to that employee and the amount of a regular day's pay for that employee as if the employee had worked a regular day (no overtime). The following audit position applies to all employees for which the daily rate is greater than the daily amount paid for jury duty.

1. A township employee could receive the full amount of regular salary and not claim compensation for jury duty.
2. A township employee could receive the compensation for jury duty and said amount could be deducted from the regular salary.
3. A township employee could receive the full amount of regular salary (no overtime) and turn over the warrant for serving on the jury to your office to be receipted into the fund from which the regular salary is paid.

The State of Indiana mileage rate is currently twenty-eight cents (\$.28) per mile. Travel reimbursement belongs to the employee without being considered compensation for purposes of our audit position.

We suggest that the trustee and the township board adopt a policy establishing rules and regulations for jury duty by township employees.

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HOME RULE

The State Board of Accounts has through the years received inquiries and comments concerning the application of home rule. Accordingly, in an attempt to clarify some questions related to usage of home rule, we directed the following questions to the Attorney General's Office. The Conclusion portion of the response from the Attorney General's Office follows the questions.

1. In order for a school corporation or other unit of government to use home rule for a particular situation, must they enact a specific ordinance or resolution adopting the home rule provisions and stating the policy which is to be enacted as a result?
2. Can a school corporation or other unit of government expand the provisions of a statute with home rule?

For example, IC 5-10-1.1-1, regarding public employees deferred compensation plans, specifically allows a school corporation to establish a savings plan that is a defined contribution plan qualified under Section 401(a) of the Internal Revenue Code, and contribute amounts to the plan on behalf of eligible employees to be credited and allocated to an account for each employee. A school corporation claimed that "home rule powers" allowed them to contribute amounts to an employee retirement plan under Section 403(b) of the Internal Revenue Code.

3. Most units of government have the power to enter into contracts. Can a school corporation or other unit of government enter into a contract containing provisions which are not granted by statute without specifically enacting home rule under a separate ordinance or resolution?

For example, a school corporation collectively bargained for wage related benefits under IC 20-7.5-1-4 and entered into a collective bargaining agreement which included a retirement plan under Section 403(b) of the Internal Revenue Code without first passing a home rule resolution authorizing such a benefit.

CONCLUSION

It is our opinion that a local unit of government or a school corporation must adopt an ordinance, resolution or written policy before exercising its home rule powers. A local unit of government may not enter into a contract as a substitute for properly adopting an ordinance, resolution or written policy. In addition, those entities may not exercise home rule powers in an area pre-empted by the General Assembly.

OPTICAL IMAGED CHECKS

IC 5-15-6-3 states in part "... 'original records' includes the optical image of a check ..."

The State Board of Accounts is of the audit position both sides of a check are part of the original records. Therefore, both sides of an "optical imaged check" should be available for public inspection and audit. Encoding, printing or bank certification should exist to ascertain that the back side of a check is part of a particular check, ie, endorsements belong to the front side of a check presented.

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GROUP INSURANCE - DEPENDENTS OF EMPLOYEES

Official Opinion No. 50 of the Attorney General of the State of Indiana, issued in 1965, concluded that there is no statutory authority for a governmental unit to purchase group hospitalization insurance coverage for dependents of its employees. However, the Attorney General issued Official Opinion No. 44 (1966) as a clarification of the 1965 opinion.

The 1966 opinion concluded that a governmental unit may contribute toward the insurance of legal dependents of the employee. By "legal dependents" the opinion refers to those dependents for whom the employee is required by law to pay their medical expenses, which would include the employee's wife and minor dependent children. However, not included are those persons, whether or not related, for whom the employee voluntarily assumes liability for such expenses or insurance coverage.

IC 5-10-8-2.6(c) states in part "A public employer may pay a part of the cost of group insurance . . ." (Our Emphasis) Therefore, a township may not pay the entire cost of such insurance.

TOWNSHIP TRUSTEES' MEETING

The State Board of Accounts' Meetings for new Township Trustees and Township Trustees, November 18 and 19, 1998, Indianapolis, were a success as indicated by compliments received concerning the meetings and the large turnout of several hundred township representatives, including about 300 at the meeting for new Trustees. We would like to thank the Indiana Township Association for the cooperation in our having the November 19th meeting in conjunction with the Township Convention as has been the custom for many years.

Trustees not attending the 1998 meeting are encouraged and specifically requested to attend a similar meeting we plan on calling in 1999. A wide range of topics were discussed both during and between sessions which pertain to your audits by the State Board of Accounts.

Your ideas and suggestions for additional areas you would like addressed at the 1999 meeting are always welcome. We anticipate seeing all Township Trustees at our meeting in 1999.

TOWNSHIP MANUAL

Please disregard page 19-30 and discard pages 19-31 and 19-32, of the Township Manual, which were included in error.

RATES FOR LEGAL ADVERTISING

The rates for legal advertising may change effective January 1, 1999. The General Assembly, in amending IC 5-3-1-1, gave the newspaper or qualified publication the ability to increase rates up to five percent (5%), should they choose. Your publisher may not increase rates at all or may increase the rates at something less than the maximum. We have revised the rates for the legal advertising to reflect a five percent (5%) increase, and we have enclosed a copy of the tables for your convenience.

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RATES for LEGAL ADVERTISING

Effective January 1, 1999

The following rates, effective January 1, 1999, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.246	0.368	0.491	0.613
6	0.226	0.338	0.450	0.562
6.5	0.208	0.312	0.416	0.519
7	0.193	0.289	0.386	0.482
7.5	0.181	0.270	0.360	0.450
8	0.169	0.253	0.338	0.422
9	0.150	0.225	0.300	0.375
10	0.135	0.203	0.270	0.337
12	0.113	0.169	0.225	0.281
Rate / Square	4.03	6.03	8.04	10.04

7.4 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.260	0.389	0.519	0.648
6	0.239	0.357	0.476	0.594
6.5	0.220	0.330	0.439	0.549
7	0.204	0.306	0.408	0.509
7.5	0.191	0.286	0.381	0.475
8	0.179	0.268	0.357	0.446
9	0.159	0.238	0.317	0.396
10	0.143	0.214	0.286	0.357
12	0.119	0.178	0.238	0.297
Rate / Square	4.03	6.03	8.04	10.04

7.83 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.275	0.412	0.549	0.686
6	0.252	0.378	0.504	0.629
6.5	0.233	0.349	0.465	0.581
7	0.216	0.324	0.432	0.539
7.5	0.202	0.302	0.403	0.503
8	0.189	0.283	0.378	0.472
9	0.168	0.252	0.336	0.419
10	0.151	0.227	0.302	0.377
12	0.126	0.189	0.252	0.314
Rate / Square	4.03	6.03	8.04	10.04

8 Em Column				
Type Size	Number of Insertions			
	1	2	3	4
5.5	0.281	0.421	0.561	0.701
6	0.258	0.386	0.515	0.643
6.5	0.238	0.356	0.475	0.593
7	0.221	0.331	0.441	0.551
7.5	0.206	0.309	0.412	0.514
8	0.193	0.289	0.386	0.482
9	0.172	0.257	0.343	0.428
10	0.155	0.232	0.309	0.386
12	0.129	0.193	0.257	0.321
Rate / Square	4.03	6.03	8.04	10.04

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8.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.288	0.432	0.575	0.718
6	0.264	0.396	0.527	0.659
6.5	0.244	0.365	0.487	0.608
7	0.227	0.339	0.452	0.565
7.5	0.211	0.316	0.422	0.527
8	0.198	0.297	0.396	0.494
9	0.176	0.264	0.352	0.439
10	0.159	0.237	0.316	0.395
12	0.132	0.198	0.264	0.329
Rate / Square	4.03	6.03	8.04	10.04

8.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.292	0.437	0.582	0.727
6	0.268	0.400	0.534	0.667
6.5	0.247	0.370	0.493	0.615
7	0.229	0.343	0.458	0.571
7.5	0.214	0.320	0.427	0.533
8	0.201	0.300	0.400	0.500
9	0.178	0.267	0.356	0.444
10	0.161	0.240	0.320	0.400
12	0.134	0.200	0.267	0.333
Rate / Square	4.03	6.03	8.04	10.04

8.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.295	0.442	0.589	0.736
6	0.271	0.405	0.540	0.675
6.5	0.250	0.374	0.499	0.623
7	0.232	0.347	0.463	0.578
7.5	0.217	0.324	0.432	0.540
8	0.203	0.304	0.405	0.506
9	0.181	0.270	0.360	0.450
10	0.162	0.243	0.324	0.405
12	0.135	0.203	0.270	0.337
Rate / Square	4.03	6.03	8.04	10.04

8.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.299	0.447	0.596	0.745
6	0.274	0.410	0.547	0.683
6.5	0.253	0.378	0.505	0.630
7	0.235	0.351	0.469	0.585
7.5	0.219	0.328	0.437	0.546
8	0.206	0.308	0.410	0.512
9	0.183	0.273	0.364	0.455
10	0.164	0.246	0.328	0.410
12	0.137	0.205	0.273	0.341
Rate / Square	4.03	6.03	8.04	10.04

8.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.302	0.453	0.603	0.754
6	0.277	0.415	0.553	0.691
6.5	0.256	0.383	0.511	0.638
7	0.238	0.356	0.474	0.592
7.5	0.222	0.332	0.443	0.553
8	0.208	0.311	0.415	0.518
9	0.185	0.277	0.369	0.461
10	0.166	0.249	0.332	0.414
12	0.139	0.207	0.277	0.345
Rate / Square	4.03	6.03	8.04	10.04

8.75 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.308	0.460	0.614	0.767
6	0.282	0.422	0.563	0.703
6.5	0.260	0.390	0.520	0.649
7	0.242	0.362	0.482	0.602
7.5	0.226	0.338	0.450	0.562
8	0.212	0.317	0.422	0.527
9	0.188	0.281	0.375	0.469
10	0.169	0.253	0.338	0.422
12	0.141	0.211	0.281	0.351
Rate / Square	4.03	6.03	8.04	10.04

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8.8 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.310	0.463	0.617	0.771
6	0.284	0.425	0.566	0.707
6.5	0.262	0.392	0.522	0.652
7	0.243	0.364	0.485	0.606
7.5	0.227	0.340	0.453	0.565
8	0.213	0.318	0.425	0.530
9	0.189	0.283	0.377	0.471
10	0.170	0.255	0.340	0.424
12	0.142	0.212	0.283	0.353
Rate / Square	4.03	6.03	8.04	10.04

8.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.313	0.468	0.624	0.780
6	0.287	0.429	0.572	0.715
6.5	0.265	0.396	0.528	0.660
7	0.246	0.368	0.491	0.613
7.5	0.230	0.343	0.458	0.572
8	0.215	0.322	0.429	0.536
9	0.191	0.286	0.382	0.477
10	0.172	0.258	0.343	0.429
12	0.143	0.215	0.286	0.357
Rate / Square	4.03	6.03	8.04	10.04

9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.317	0.474	0.632	0.789
6	0.290	0.434	0.579	0.723
6.5	0.268	0.401	0.534	0.667
7	0.249	0.372	0.496	0.620
7.5	0.232	0.347	0.463	0.578
8	0.218	0.326	0.434	0.542
9	0.193	0.289	0.386	0.482
10	0.174	0.260	0.347	0.434
12	0.145	0.217	0.289	0.361
Rate / Square	4.03	6.03	8.04	10.04

9.3 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.327	0.489	0.653	0.815
6	0.300	0.449	0.598	0.747
6.5	0.277	0.414	0.552	0.690
7	0.257	0.385	0.513	0.640
7.5	0.240	0.359	0.479	0.598
8	0.225	0.336	0.449	0.560
9	0.200	0.299	0.399	0.498
10	0.180	0.269	0.359	0.448
12	0.150	0.224	0.299	0.373
Rate / Square	4.03	6.03	8.04	10.04

9.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.334	0.500	0.667	0.832
6	0.306	0.458	0.611	0.763
6.5	0.283	0.423	0.564	0.704
7	0.263	0.393	0.524	0.654
7.5	0.245	0.367	0.489	0.610
8	0.230	0.344	0.458	0.572
9	0.204	0.306	0.407	0.509
10	0.184	0.275	0.367	0.458
12	0.153	0.229	0.306	0.382
Rate / Square	4.03	6.03	8.04	10.04

9.6 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.338	0.505	0.674	0.841
6	0.310	0.463	0.617	0.771
6.5	0.286	0.427	0.570	0.712
7	0.265	0.397	0.529	0.661
7.5	0.248	0.370	0.494	0.617
8	0.232	0.347	0.463	0.578
9	0.206	0.309	0.412	0.514
10	0.186	0.278	0.370	0.463
12	0.155	0.232	0.309	0.386
Rate / Square	4.03	6.03	8.04	10.04

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9.9 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.348	0.521	0.695	0.867
6	0.319	0.478	0.637	0.795
6.5	0.295	0.441	0.588	0.734
7	0.274	0.409	0.546	0.682
7.5	0.255	0.382	0.509	0.636
8	0.239	0.358	0.478	0.596
9	0.213	0.318	0.425	0.530
10	0.192	0.287	0.382	0.477
12	0.160	0.239	0.318	0.398
Rate / Square	4.03	6.03	8.04	10.04

10 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.352	0.526	0.702	0.876
6	0.322	0.482	0.643	0.803
6.5	0.298	0.445	0.594	0.741
7	0.276	0.413	0.551	0.688
7.5	0.258	0.386	0.515	0.643
8	0.242	0.362	0.482	0.602
9	0.215	0.322	0.429	0.535
10	0.193	0.289	0.386	0.482
12	0.161	0.241	0.322	0.402
Rate / Square	4.03	6.03	8.04	10.04

10.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.369	0.553	0.737	0.920
6	0.339	0.507	0.675	0.843
6.5	0.312	0.468	0.623	0.778
7	0.290	0.434	0.579	0.723
7.5	0.271	0.405	0.540	0.675
8	0.254	0.380	0.507	0.633
9	0.226	0.338	0.450	0.562
10	0.203	0.304	0.405	0.506
12	0.169	0.253	0.338	0.422
Rate / Square	4.03	6.03	8.04	10.04

11 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.387	0.579	0.772	0.964
6	0.355	0.531	0.708	0.884
6.5	0.327	0.490	0.653	0.816
7	0.304	0.455	0.606	0.757
7.5	0.284	0.425	0.566	0.707
8	0.266	0.398	0.531	0.663
9	0.236	0.354	0.472	0.589
10	0.213	0.318	0.425	0.530
12	0.177	0.265	0.354	0.442
Rate / Square	4.03	6.03	8.04	10.04

11.25 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.396	0.592	0.789	0.986
6	0.363	0.543	0.724	0.904
6.5	0.335	0.501	0.668	0.834
7	0.311	0.465	0.620	0.775
7.5	0.290	0.434	0.579	0.723
8	0.272	0.407	0.543	0.678
9	0.242	0.362	0.482	0.602
10	0.218	0.326	0.434	0.542
12	0.181	0.271	0.362	0.452
Rate / Square	4.03	6.03	8.04	10.04

11.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.404	0.605	0.807	1.008
6	0.371	0.555	0.740	0.924
6.5	0.342	0.512	0.683	0.853
7	0.318	0.476	0.634	0.792
7.5	0.297	0.444	0.592	0.739
8	0.278	0.416	0.555	0.693
9	0.247	0.370	0.493	0.616
10	0.222	0.333	0.444	0.554
12	0.185	0.277	0.370	0.462
Rate / Square	4.03	6.03	8.04	10.04

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12 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.422	0.632	0.842	1.051
6	0.387	0.579	0.772	0.964
6.5	0.357	0.534	0.712	0.890
7	0.332	0.496	0.662	0.826
7.5	0.310	0.463	0.617	0.771
8	0.290	0.434	0.579	0.723
9	0.258	0.386	0.515	0.643
10	0.232	0.347	0.463	0.578
12	0.193	0.289	0.386	0.482
Rate / Square	4.03	6.03	8.04	10.04

12.2 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.429	0.642	0.856	1.069
6	0.393	0.589	0.785	0.980
6.5	0.363	0.543	0.724	0.905
7	0.337	0.504	0.673	0.840
7.5	0.315	0.471	0.628	0.784
8	0.295	0.441	0.589	0.735
9	0.262	0.392	0.523	0.653
10	0.236	0.353	0.471	0.588
12	0.197	0.294	0.392	0.490
Rate / Square	4.03	6.03	8.04	10.04

12.4 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.436	0.653	0.870	1.087
6	0.400	0.598	0.798	0.996
6.5	0.369	0.552	0.736	0.919
7	0.343	0.513	0.684	0.854
7.5	0.320	0.479	0.638	0.797
8	0.300	0.449	0.598	0.747
9	0.267	0.399	0.532	0.664
10	0.240	0.359	0.479	0.598
12	0.200	0.299	0.399	0.498
Rate / Square	4.03	6.03	8.04	10.04

12.41 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.436	0.653	0.871	1.087
6	0.400	0.599	0.798	0.997
6.5	0.369	0.553	0.737	0.920
7	0.343	0.513	0.684	0.854
7.5	0.320	0.479	0.639	0.797
8	0.300	0.449	0.599	0.748
9	0.267	0.399	0.532	0.665
10	0.240	0.359	0.479	0.598
12	0.200	0.299	0.399	0.498
Rate / Square	4.03	6.03	8.04	10.04

12.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.440	0.658	0.877	1.095
6	0.403	0.603	0.804	1.004
6.5	0.372	0.557	0.742	0.927
7	0.345	0.517	0.689	0.861
7.5	0.322	0.482	0.643	0.803
8	0.302	0.452	0.603	0.753
9	0.269	0.402	0.536	0.669
10	0.242	0.362	0.482	0.602
12	0.202	0.302	0.402	0.502
Rate / Square	4.03	6.03	8.04	10.04

13 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.457	0.684	0.912	1.139
6	0.419	0.627	0.836	1.044
6.5	0.387	0.579	0.772	0.964
7	0.359	0.538	0.717	0.895
7.5	0.335	0.502	0.669	0.835
8	0.314	0.470	0.627	0.783
9	0.279	0.418	0.557	0.696
10	0.251	0.376	0.502	0.626
12	0.210	0.314	0.418	0.522
Rate / Square	4.03	6.03	8.04	10.04

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13.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.475	0.710	0.947	1.183
6	0.435	0.651	0.868	1.084
6.5	0.402	0.601	0.802	1.001
7	0.373	0.558	0.744	0.929
7.5	0.348	0.521	0.695	0.867
8	0.326	0.488	0.651	0.813
9	0.290	0.434	0.579	0.723
10	0.261	0.391	0.521	0.651
12	0.218	0.326	0.434	0.542
Rate / Square	4.03	6.03	8.04	10.04

14 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.492	0.737	0.982	1.227
6	0.451	0.675	0.900	1.124
6.5	0.417	0.623	0.831	1.038
7	0.387	0.579	0.772	0.964
7.5	0.361	0.540	0.720	0.900
8	0.339	0.507	0.675	0.843
9	0.301	0.450	0.600	0.750
10	0.271	0.405	0.540	0.675
12	0.226	0.338	0.450	0.562
Rate / Square	4.03	6.03	8.04	10.04

14.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.510	0.763	1.017	1.271
6	0.467	0.699	0.933	1.165
6.5	0.432	0.646	0.861	1.075
7	0.401	0.600	0.799	0.998
7.5	0.374	0.560	0.746	0.932
8	0.351	0.525	0.699	0.873
9	0.312	0.466	0.622	0.776
10	0.280	0.420	0.560	0.699
12	0.234	0.350	0.466	0.582
Rate / Square	4.03	6.03	8.04	10.04

15 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.528	0.789	1.053	1.314
6	0.484	0.724	0.965	1.205
6.5	0.446	0.668	0.891	1.112
7	0.415	0.620	0.827	1.033
7.5	0.387	0.579	0.772	0.964
8	0.363	0.543	0.724	0.904
9	0.322	0.482	0.643	0.803
10	0.290	0.434	0.579	0.723
12	0.242	0.362	0.482	0.602
Rate / Square	4.03	6.03	8.04	10.04

16.5 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.580	0.868	1.158	1.446
6	0.532	0.796	1.061	1.325
6.5	0.491	0.735	0.980	1.223
7	0.456	0.682	0.910	1.136
7.5	0.426	0.637	0.849	1.060
8	0.399	0.597	0.796	0.994
9	0.355	0.531	0.708	0.884
10	0.319	0.478	0.637	0.795
12	0.266	0.398	0.531	0.663
Rate / Square	4.03	6.03	8.04	10.04

17 Em Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.598	0.895	1.193	1.490
6	0.548	0.820	1.093	1.365
6.5	0.506	0.757	1.009	1.260
7	0.470	0.703	0.937	1.170
7.5	0.438	0.656	0.875	1.092
8	0.411	0.615	0.820	1.024
9	0.365	0.547	0.729	0.910
10	0.329	0.492	0.656	0.819
12	0.274	0.410	0.547	0.683
Rate / Square	4.03	6.03	8.04	10.04

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18 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.633	0.947	1.263	1.577
6	0.580	0.868	1.158	1.446
6.5	0.536	0.802	1.069	1.335
7	0.497	0.744	0.992	1.239
7.5	0.464	0.695	0.926	1.157
8	0.435	0.651	0.868	1.084
9	0.387	0.579	0.772	0.964
10	0.348	0.521	0.695	0.867
12	0.290	0.434	0.579	0.723
Rate / Square	4.03	6.03	8.04	10.04

20 Em Column				
Type Size	<u>Number of Insertions</u>			
	1	2	3	4
5.5	0.703	1.053	1.403	1.752
6	0.645	0.965	1.286	1.606
6.5	0.595	0.891	1.187	1.483
7	0.553	0.827	1.103	1.377
7.5	0.516	0.772	1.029	1.285
8	0.484	0.724	0.965	1.205
9	0.430	0.643	0.858	1.071
10	0.387	0.579	0.772	0.964
12	0.322	0.482	0.643	0.803
Rate / Square	4.03	6.03	8.04	10.04